



State of Louisiana
Division of Administration
Office of State Uniform Payroll

June 19, 2015

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2015-44

TO: LaGov HCM Paid Agency Human Resources
and Employee Administration Staff

FROM: Andrea P. Hubbard
Director

SUBJECT: Update to OSUP Memorandum #2015-27
Employee/Employer Retirement System Rates for Fiscal Year 2015/2016

Please refer to the [Retirement Contribution Rates](#) document on the OSUP [Retirement Rates](#) page for a revised listing of all retirement plans and their employee/employer rates in effect for the 2015/2016 fiscal year (pay period beginning 06/22/2015). Note: All references to Aetna have been changed to Voya on this rate sheet to reflect the company's name change.

In addition to new employer contribution rates, Louisiana State Employees' Retirement System (LASERS) has added three new plans beginning with fiscal year 2015/2016. Municipal Employees' Retirement System of Louisiana (MERS) has also been added to LaGov HCM. See below for details.

- Act 226 from the 2014 Regular Legislative Session established new retirement eligibility for members hired on or after July 1, 2015. LaGov HCM has been updated with a new plan (LAS5) to identify these members for LASERS. **Agencies should begin using this plan for new employees hired on or after July 1, 2015. There are exceptions for employees who are already a LASERS member. Contact LASERS for guidance regarding these employees.**
- Act 648 from the 2014 Regular Legislative Session placed the New Orleans Harbor Police Retirement System under LASERS. LaGov HCM New Orleans Harbor Police (LHAR) plan and New Orleans Harbor Police 100% Vested (LH33) plan have been created for members in this plan.

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- Act 38 from the 2015 Regular Legislative Session authorized participation in Municipal Employees' Retirement System of Louisiana for employees of the Local Tax Division of the Board of Tax Appeals. LaGov HCM Municipal Employees' Retirement System (MERS) plan and DROP plan (MERD) have been created for the select group of employees at this agency.

Retroactive adjustments processed in LaGov HCM will have the retirement contributions (employee and employer share) calculated based on the rate in effect for the period being corrected. All retroactive adjustments dated December 25, 2011 and prior require manual entries. Please contact the OSUP Wage and Tax Administration Unit (WTA) for assistance with adjustments. Retroactive adjustments that affect an Optional Retirement Plan (ORP) may also require special adjustments. Agencies must contact WTA if retroactively correcting an ORP.

The individual retirement systems should be contacted for questions regarding the appropriate plans to use when setting up employees. If you have any additional questions, please contact a member of the OSUP WTA Unit at _DOA-OSUP-WTA@la.gov or (225):

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APH:CDM/pbh